



## **CODE OF FEDERAL REGULATIONS**

### **LSA**

List of CFR Sections Affected  
February 2012

**Title 1–16**

Changes January 3, 2012  
through February 29, 2012

**Title 17–27**

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through February 29, 2012

## **LSA—LIST OF CFR SECTIONS AFFECTED**

The LSA (List of CFR Sections Affected) is a monthly publication designed to lead users of the Code of Federal Regulations (CFR) to amendatory actions published in the Federal Register (FR). It should be shelved with current CFR volumes. Entries are by CFR title, chapter, part, and section. Proposed rules are listed at the end of appropriate titles.

### **HOW TO USE THIS FINDING AID**

The CFR is revised annually according to the following schedule:

Titles 1–16—as of Jan. 1
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To bring these regulations up to date, consult the most recent LSA for any changes, additions, or removals published after the revision date of the volume you are using. Then check the CUMULATIVE LIST OF PARTS AFFECTED appearing in the Reader Aids of the latest Federal Register for less detailed but timely changes published after the final date included in this publication.

The page numbers listed to the right of each LSA entry indicate where the specific amendments begin in the Federal Register. **Boldface** page numbers under a particular title indicate that the page numbers span 2 years. **Boldface** is used to distinguish the previous year from the current year.

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SUGGESTIONS concerning this and other publications of the Office are welcomed. Please send your suggestions to Michael L. White, Acting Director, Office

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230.134 (a) introductory text and (6) revised; (a)(17) removed .....	<b>46617</b>	232.101 (c)(12), (13) and (14) removed.....	<b>71876</b>
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230.144 (a)(3)(viii) amended.....	<b>81805</b>	232.201 (a) note 1 amended .....	<b>71876</b>
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230.168 (a)(2)(ii)(B) revised .....	<b>46617</b>	232.311 (c), (d) and (e) removed; (f) through (i) redesignated as new (c) through (f); new (e)(1) and (2) amended .....	<b>71876</b>
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543.3 (c)(3) revised .....	<b>53818</b>

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1—299 (Ch. I) .... <b>20287, 33180, 40645, 54162</b>	
162.....	<b>73784</b>
300—399 (Ch. II) .....	<b>40645</b>
500—599 (Ch. III)..... <b>18457, 26967, 33181, 40645, 47089, 50436, 54408, 57683</b>	
502.....	<b>80846</b>
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523.....	<b>63236</b>
524 .....	<b>4720, 9179</b>
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577 .....	<b>4720, 9179</b>
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900—999 (Ch. V)..... <b>20568, 32330, 40645</b>	
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**TITLE 26—INTERNAL REVENUE****Chapter I—Internal Revenue Service, Department of the Treasury  
(Parts 1—899)**

1 Technical correction .....	<b>27609</b> , <b>36996</b> , <b>43891</b> , <b>51878</b> , <b>53818</b> , <b>55256</b> , <b>61946</b>
Authority citation amended.....	<b>28892</b> , <b>33995</b> , <b>36994</b> , <b>36998</b> , <b>49571</b> , <b>65111</b> , <b>71879</b> , <b>75777</b> , <b>78559</b> , <b>80087</b> , <b>80250</b> , <b>81080</b>
Technical correction ....	3605, 5700, 9845
Authority citation amended.....	6006
1.41–0 Amended .....	<b>33995</b>
1.41–OT Removed.....	<b>33995</b>
1.41–6 (b)(1), (c)(2), (e) introductory text, (j) introductory text heading and (3) revised; (e) <i>Example 7</i> added.....	<b>33995</b>
1.41–6T Removed.....	<b>33996</b>
1.41–8 Heading, (b)(2), (3), (4)(ii) and (5) revised.....	<b>33996</b>
1.41–8T Removed.....	<b>33996</b>
1.41–9 Revised .....	<b>33996</b>
1.41–9T Removed.....	<b>33997</b>
1.45D–0 Added .....	<b>75777</b>
1.45D–1 (a), (d)(4)(i) introductory text and (h) heading revised; (b)(1), (d)(4)(i)(A), (B)(1), (C) and (iv)(A) amended; (d)(9) and (h)(3) added .....	<b>75778</b>
1.103–8 (f)(2)(ii) removed; (f)(2)(iii) redesignated as new (f)(2)(ii) .....	<b>51881</b>
1.104–1 (c) revised .....	<b>3107</b>
1.108–8 Added .....	<b>71258</b>
1.142(a)(6)–1 Added. (c)(2)(v) correctly revised; (h) <i>Example 9</i> correctly amended .....	<b>51881</b> <b>55255</b>
1.150–1 (a)(4) added; (b) amended .....	<b>39280</b>
1.150–1T Added .....	<b>39280</b>
1.162–3 Revised (temporary) .....	<b>81080</b>
1.162–3T Added (temporary).....	<b>81080</b>
1.162–4 Revised (temporary) .....	<b>81084</b>
1.162–4T Added (temporary).....	<b>81084</b>
1.162–6 Removed (temporary).....	<b>81084</b>
1.162–11 (b) revised; (c) and (d) added (temporary) .....	<b>81084</b>
1.162–11T Added (temporary).....	<b>81084</b>
1.165–2 (c) revised; (d) and (e) added (temporary) .....	<b>81084</b>
1.165–2T Added (temporary).....	<b>81084</b>
1.167(a)–4 Revised (temporary) .....	<b>81085</b>

1.167(a)–4T Added (temporary).....	<b>81085</b>
1.167(a)–7 (e), (f) and (g) added (temporary) .....	<b>81085</b>
1.167(a)–7T Added (temporary).....	<b>81085</b>
1.167(a)–8 (g), (h) and (i) added (temporary) .....	<b>81085</b>
1.167(a)–8T Added (temporary).....	<b>81085</b>
1.168(i)–0 Amended (temporary) .....	<b>81085</b>
1.168(i)–0T Added (temporary) .....	<b>81086</b>
1.168(i)–1 (a) through (1)(1) revised; (m) added (temporary) .....	<b>81086</b>
1.168(i)–1T Added (temporary) .....	<b>81086</b>
1.168(i)–7T Added (temporary) .....	<b>81095</b>
1.168(i)–8T Added (temporary) .....	<b>81096</b>
1.170A–9 (f) and (k) revised .....	<b>55750</b>
1.170A–9T Removed.....	<b>55759</b>
1.170A–12 (b)(2), (3) and (f) revised .....	<b>49571</b>
(e)(2) amended .....	<b>49612</b>
1.170A–12T Removed.....	<b>49572</b>
1.171–1 (f) <i>Example 2</i> revised .....	<b>39280</b>
1.171–1T Added .....	<b>39280</b>
1.179C–1 Added .....	<b>52558</b>
1.179C–1T Removed .....	<b>52560</b>
1.181–0 Added .....	<b>60724</b>
1.181–0T Removed .....	<b>60724</b>
Added .....	<b>64817</b>
1.181–1 Added .....	<b>60724</b>
(a)(1)(ii), (6), (b)(1)(ii) and (2)(vi) revised .....	<b>64817</b>
(c)(2) correctly revised .....	<b>71450</b>
1.181–1T Removed .....	<b>60726</b>
Added .....	<b>64817</b>
1.181–2 Added .....	<b>60726</b>
1.181–2T Removed .....	<b>60727</b>
1.181–3 Added .....	<b>60727</b>
1.181–3T Removed .....	<b>60728</b>
1.181–4 Added .....	<b>60728</b>
1.181–4T Removed .....	<b>60729</b>
1.181–5 Added .....	<b>60729</b>
1.181–5T Removed .....	<b>60729</b>
1.181–6 Added .....	<b>60729</b>
1.181–6T Removed .....	<b>60729</b>
Added .....	<b>64818</b>
1.195–1 Revised .....	<b>50888</b>
1.195–1T Removed .....	<b>50889</b>
1.197–2 (b)(7) revised .....	<b>39280</b>
1.197–2T Added .....	<b>39280</b>
1.248–1 (a) and (c) revised; (d), (e) and (f) revised .....	<b>50889</b>
1.248–1T Removed .....	<b>50890</b>
1.249–1 (e)(2)(ii) and (f) heading revised; (f)(3) added .....	<b>39281</b>
1.249–1T Added .....	<b>39281</b>
1.263(a)–0 Amended (temporary) .....	<b>81100</b>

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1.263(a)-0T Added (temporary).....	<b>81100</b>	1.482-1 (b)(2)(i) revised; (b)(2)(iii) added; (c)(1) and (j)(6)(i) amended.....	<b>80089</b>
1.263(a)-1 Revised (temporary) .....	<b>81101</b>	(b)(2)(i) correctly amended .....	<b>3606</b>
1.263(a)-1T Added (temporary).....	<b>81101</b>	1.482-1T Removed.....	<b>80090</b>
1.263(a)-2 Revised (temporary) .....	<b>81102</b>	1.482-2 (e) and (f) revised.....	<b>80090</b>
1.263(a)-2T Added (temporary).....	<b>81102</b>	1.482-2T Removed.....	<b>80090</b>
1.263(a)-3 Revised (temporary) .....	<b>81107</b>	1.482-4 (f)(3)(i)(B), (g) and (h) revised; (f)(7) removed.....	<b>80090</b>
1.263(a)-3T Added (temporary) .....	<b>81107</b>	1.482-4T Removed.....	<b>80090</b>
1.263(a)-6T Added (temporary).....	<b>81125</b>	1.482-5 (c)(2)(iv) amended.....	<b>80090</b>
1.263A-1 (b)(14) and (m) added; (c)(4), (e)(2)(i)(A), (e)(ii)(E) and (l) added (temporary) .....	<b>81126</b>	1.482-7 Added .....	<b>80090</b>
1.263A-1T Added (temporary).....	<b>81126</b>	(g)(2)(v)(B)(2) and (4)(vi)(F)(2) revised; (g)(4)(viii) <i>Example 8</i> added.....	<b>80250</b>
1.280C-4 Revised.....	<b>44801</b>	(c)(3), (g)(2)(v)(C) <i>Examples</i> (i) and (ii) correctly amended; (k)(2)(ii)(3) correctly revised .....	<b>3606</b>
1.355-0 Amended .....	<b>65111</b>	(g)(4)(viii) <i>Examples</i> 2 and 3 corrected.....	<b>8144</b>
1.355-0T Removed.....	<b>65112</b>	(g)(2)(v)(C) <i>Example</i> (i) and (4)(viii) corrected; (g)(3) and (k)(2)(ii)(3) corrected to (g)(4) and (k)(2)(ii)(A)(3) .....	<b>8144</b>
1.355-1 (a) revised .....	<b>65111</b>	1.482-7T Removed.....	<b>80134</b>
1.355-2 (g) and (i) revised.....	<b>65111</b>	Added.....	<b>80250</b>
1.355-2T Removed.....	<b>65112</b>	1.482-8 (b) <i>Examples</i> 13 through 18 and (c)(1) revised.....	<b>80134</b>
1.358-2 (a)(2)(iii) and (d) revised .....	<b>71879</b>	1.482-8T Removed.....	<b>80136</b>
1.358-2T Added .....	<b>71879</b>	1.482-9 (m)(3) revised .....	<b>80136</b>
1.367(a)-1 (d)(3) revised .....	<b>80087</b>	1.482-8T Removed.....	<b>80136</b>
1.367(a)-1T (d)(3) revised.....	<b>80087</b>	1.501(c)(29)-1T Added .....	<b>6006</b>
1.367(a)-2 Added .....	<b>26179</b>	1.502-13 (c)(7)(ii) <i>Examples</i> 16 and 17 and (iii)(B) corrected .....	<b>20524</b>
1.367(a)-2T (e) removed.....	<b>26179</b>	1.502-13T Corrected.....	<b>20524</b>
1.367(a)-3 (a) revised; (g)(1)(vii) removed; (g)(1)(viii) redesignated as new (g)(1)(vii); new (g)(1)(viii) added.....	<b>28892</b>	1.507-2 Revised .....	<b>55760</b>
1.367(a)-3T Removed.....	<b>28893</b>	1.507-2T Removed.....	<b>55764</b>
1.367(a)-4 Added .....	<b>26179</b>	1.509(a)-3 (a)(2), (3)(i), (c), (d), (e), (k) and (n) revised; (o) added .....	<b>55764</b>
1.367(a)-4T (c)(3) and (i) removed .....	<b>26180</b>	(a)-3 (n)(3) correctly revised .....	<b>61946</b>
1.367(a)-5 Added .....	<b>26180</b>	1.509(a)-3T Removed.....	<b>55770</b>
1.367(a)-5T (f)(3) removed.....	<b>26180</b>	1.642(c)-6 (d), (e) and (f) revised .....	<b>49572</b>
1.367(b)-0 Introductory text revised; amended .....	<b>28893</b>	1.642(c)-6T Removed.....	<b>49595</b>
1.367(b)-10 Added .....	<b>28893</b>	1.642(c)-6A (f)(3)(ii), (4) and (5) amended .....	<b>49612</b>
1.367(b)-14T Removed.....	<b>28895</b>	1.664-1 (a)(6) introductory text amended .....	<b>49612</b>
1.368-1 (e)(2), (9)(i) heading and (ii) revised.....	<b>78541</b>	1.664-2 (c) and (e) revised .....	<b>49595</b>
1.368-1T Removed.....	<b>78545</b>	1.664-4 (a)(1), (d), (e) heading, (1), (2), (5), (7) and (f) revised .....	<b>49595</b>
1.381(a)-1 (b)(1)(i) revised; (e) added.....	<b>45675</b>	1.664-4 (e)(6) amended .....	<b>49612</b>
1.381(c)(4)-1 Revised.....	<b>45675</b>	1.664-4T Removed.....	<b>49611</b>
1.381(c)(5)-1 Revised.....	<b>45682</b>	1.664-4A (f)(5) amended .....	<b>49612</b>
(b) and (c)(3) corrected.....	<b>53820</b>		
1.446-1 (e)(3)(i) and (4)(i) amended; (e)(4)(iii) added.....	<b>45688</b>		
1.475(a)-4 (d)(4) <i>Examples</i> 1, 2 and 3 revised .....	<b>39281</b>		
1.475(a)-4T Added .....	<b>39281</b>		
1.482-0 Amended .....	<b>80087</b>		
1.482-0T Removed.....	<b>80089</b>		

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1.704-1 (b)(0) table amended; (b)(1)(ii)(b)(3) added; (b)(4)(viii)(c)(3)(ii), (d)(3) and (5) <i>Example 24</i> revised.....	8134	1.904-2T Removed.....	<b>19270</b>
1.704-1T Added.....	8134	1.904-4 (a), (b), (h)(3) and (l) re- vised; (f) and (g) removed; (n) amended .....	<b>19270</b>
1.704-2 (f)(6) amended; (j)(2)(1)(A), (ii)(A) and (l) heading re- vised; (l)(1)(v) added.....	<b>71258</b>	1.904-4T Removed.....	<b>19271</b>
1.706-1 (c)(6) added.....	8124	1.904-5 (h)(3) and (o)(3) revised .....	<b>19271</b>
1.709-1 (b) revised.....	<b>50890</b>	1.904-5T Removed.....	<b>19272</b>
(b)(4) <i>Example 2, Example 5 and</i> <i>Example 6</i> correctly amended		1.904-7 (g) revised .....	<b>19272</b>
	<b>56973</b>	1.904-7T Removed.....	<b>19273</b>
1.709-1T Removed.....	<b>50891</b>	1.904(f)-0 Amended .....	<b>19273</b>
1.721-1 (d) added.....	<b>71259</b>	1.904(f)-12 (h) revised.....	<b>19273</b>
1.860G-2 (g)(3)(ii)(B) and (C) re- vised; (g)(3)(ii)(D) added .....	<b>39282</b>	1.904(f)-12T Removed.....	<b>19275</b>
1.860G-2T Added .....	<b>39282</b>	1.909-0T Added.....	8135
1.861-9T (e)(2), (3) and (k) amend- ed; (h)(4) revised; (l) added		1.909-1T Added.....	8136
	2227	1.909-2T Added.....	8136
(l) correctly revised .....	9844	1.909-3T Added.....	8136
1.861-11T (d)(6)(ii) and (h) re- vised; (i) added .....	2227	1.909-4T Added.....	8136
(i) correctly revised .....	9844	1.909-5T Added.....	8136
1.861-17 (c)(3)(iv) revised .....	<b>80136</b>	1.909-6T Added.....	8136
1.863-7 (a)(1) revised.....	3109	1.954-2 (c)(2)(ii), (v), (vi), (vii), (3) <i>Example 6</i> and (i) revised.....	<b>26180</b>
1.863-7T Added.....	3109	1.954-2T Removed.....	<b>26181</b>
1.863-10 Added.....	9847	1.954-3 (b)(1)(i)(c), (ii)(a), (c), (2)(i)(c), (ii)(a), (b), (e), (4) in- troductory text, <i>Example 3</i> , (c) and (d) revised; (b)(2)(ii)(d) removed; (b)(4) <i>Examples 8 and 9</i> added .....	<b>78546</b>
1.863-10T Removed.....	9847	1.954-3T Removed.....	<b>78553</b>
1.871-16T Added .....	3109	1.956-1 (e)(1) amended; (e)(5) and (6) revised; (f) removed.....	<b>36994</b>
1.881-2 (b)(3) added.....	3109	1.956-1T (e)(6) removed; (f) re- vised .....	<b>36995</b>
1.881-2T Added.....	3109	1.956-2 (b)(1)(vi) and (e) revised	
1.881-3 Amended; (a)(2)(ii)(A)(2), (B)(1), (3)(ii)(B) and (f) amended; (e) <i>Examples 3</i> through 25 redesignated as <i>Examples 4</i> through 26; (a)(2)(i)(C) and (e) new <i>Exam-</i> <i>ple 3</i> added; .....	<b>76896</b>		<b>26181</b>
1.901-1 (a) and (b) revised; (j) amended.....	<b>42043</b>	1.956-2T (b)(1)(vi) and (e) re- moved.....	<b>26181</b>
1.901-1T Removed.....	<b>42043</b>	1.1001-3 (d) <i>Example 9</i> , (e)(4)(iv)(B), (5)(ii)(B)(2) and (g) <i>Examples 1, 5 and 8</i> revised	
1.901-2 (e)(5)(iii) and (iv) revised; (h)(3) added.....	<b>42037</b>		<b>39282</b>
(e)(5)(iii) removed; (e)(5)(iv) and (h)(2) revised .....	<b>42043</b>	1.1001-3T Added.....	<b>39282</b>
(e)(5)(iv)(B)(1)((iii)) and (h)(3) correctly added .....	<b>53819</b>	1.1001-4 Revised .....	<b>43893</b>
(f)(3) revised; (f)(4), (5) and (h)(4) added .....	8125	1.1001-4T Added.....	<b>43893</b>
1.901-2T Revised .....	<b>42037</b>	(a)(1), (b)(1) and (3) correctly revised .....	<b>51879</b>
Removed .....	<b>42048</b>	1.1016-3 (a)(1)(ii) and (j)(1) re- vised; (j)(3) added (tem- porary).....	<b>81126</b>
Correctly added .....	<b>53819</b>	1.1016-3T Added (temporary).....	<b>81126</b>
1.904-0 Amended .....	<b>19269</b>	1.1275-7T Added.....	<b>75781</b>
1.904-2 (i) revised.....	<b>19270</b>	1.1441-2 (b)(6) and (e)(7) added.....	3109
		1.1441-2T Added .....	3109
		1.1441-3 (h) redesignated as (j); new (h) and (i) added.....	3110
		1.1441-3T Added .....	3110

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1.1441-4 (a)(3)(i) revised; (a)(3)(iii) added .....	3110	1.7520-1T Removed .....	<b>49612</b>
1.1441-4T Added .....	3110	17 Removed .....	<b>51885</b>
1.1441-7 (a)(2) redesignated as (a)(3) and revised; new (a)(2) added .....	3110	20 Authority citation amended .....	<b>49612</b>
1.1441-7T Added .....	3111	20.2031-0 Table amended .....	<b>49612</b>
1.1461-1 (c)(2)(i)(L) and (M) redesi- gnated as (c)(2)(i)(M) and (N); new (c)(2)(i)(L) added .....	3111	20.2031-7 (c), (d)(1) through (5), (7) amd (e) revised .....	<b>49612</b>
1.1461-1T Added .....	3111	20.2031-7T Removed .....	<b>49637</b>
1.1502-13 (1)(6) correctly added.....	<b>49300</b>	20.2031-7A (f)(1) amended .....	<b>49637</b>
1.1563-1 (a)(1)(ii) redesignated as (a)(1)(iii); new (a)(1)(ii) and (b)(4) <i>Example 4</i> added; (e) amended .....	<b>19907</b>	20.2036-1 (c)(2)(ii) and (iii) redesi- gnated as (c)(2)(iii) and (iv); (b)(1)(ii) and new (c)(2)(iv) in- troduction text revised; (c)(1)(i), (2)(i), new (iii) and (3) amended; (c)(1)(ii) <i>Exam- ple 1</i> , (2)(ii) and new (iv) <i>Ex- amples 7 and 8</i> added.....	<b>69128</b>
1.6033-2 (a)(1), (2)(ii)(g), (h), (g)(1)(iii), (iv), (6), (i)(1) and (k) revised.....	<b>55770</b>	20.2055-2 (e)(3) heading, (iii) and (4) revised; (f)(6) added .....	<b>49637</b>
1.6033-2T Removed .....	<b>55771</b>	20.2055-2T Removed .....	<b>49637</b>
1.6038A-1 (n)(2) revised (tem- porary).....	<b>33999</b>	20.2056A-4 (c)(4)(ii)(B) and (d) <i>Ex- ample 4</i> revised; (e) added .....	<b>49637</b>
1.6038A-1T Added (temporary) .....	<b>33999</b>	20.2056A-4T Removed .....	<b>49638</b>
(o) correctly added.....	<b>36996</b>	20.7520-1 Heading, (a)(1), (2), (b)(2), (c)(1), (2) and (d) re- vised .....	<b>49638</b>
1.6038A-2 (d) and (e) revised (temporary).....	<b>33999</b>	20.7520-1T Removed .....	<b>49638</b>
1.6038A-2T Added (temporary) .....	<b>33999</b>	25 Authority citation amended .....	<b>49638</b>
(i) correctly added .....	<b>36996</b>	25.2512-0 Amended .....	<b>49639</b>
1.6038D-0T Added.....	<b>78560</b>	25.2512-5 (c), (d) and (e) revised .....	<b>49639</b>
1.6038D-1T Added.....	<b>78560</b>	25.2512-5T Removed .....	<b>49641</b>
1.6038D-2T Added.....	<b>78561</b>	25.2512-5A (f)(1) amended .....	<b>49641</b>
(b)(3) and (d)(2)(i) correctly amended.....	9845	25.2522(c)-3 (e) revised.....	<b>49641</b>
1.6038D-3T Added.....	<b>78562</b>	25.2522(c)-3T Removed .....	<b>49642</b>
1.6038D-4T Added.....	<b>78563</b>	25.7520-1 Heading, (a)(1), (2), (b)(2), (c)(1), (2) and (d) re- vised .....	<b>49642</b>
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1.6038D-5T Added.....	<b>78564</b>	25.7520-3 (b)(2)(v) <i>Example 5</i> , (b)(4) and (c) revised .....	<b>49642</b>
(c)(1) correctly revised.....	9845	25.7520-3T Removed .....	<b>49643</b>
1.6038D-6T Added.....	<b>78565</b>	26 Authority citation amended .....	<b>70341</b>
1.6038D-7T Added.....	<b>78565</b>	26.6011-4 Added .....	<b>70341</b>
(a)(1)(i)(C) and (b) introduc- tory text correctly revised .....	9845	31 Technical correction .....	<b>32864</b>
1.6038D-8T Added.....	<b>78565</b>	Authority citation amended .....	<b>77674</b>
1.6043-3 (b)(8), (d) and (e) revised .....	<b>55771</b>	31.3121(b)(3)-1 (c) revised; (d) and (e) added .....	<b>67365</b>
1.6043-3T Removed .....	<b>55771</b>	31.3121(b)(3)-1T Added .....	<b>67365</b>
1.6081-2 Added .....	<b>36998</b>	31.3127-1T Added .....	<b>67365</b>
1.6081-2T Removed .....	<b>36999</b>	31.3306(c)(5)-1 (c) revised; (d) and (e) added .....	<b>67365</b>
1.6081-6 Added.....	<b>36999</b>	31.3306(c)(5)-1T Added .....	<b>67365</b>
1.6081-6T Removed .....	<b>36999</b>	31.3402(t)-0 Added .....	<b>26594</b>
1.6662-6 (d)(2)(iii)(D) revised.....	<b>80136</b>		
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31.3402(t)-5 Added.....	<b>26594</b>	54.9815-2713 Added; eff. 4-16-12 .....	8729
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31.3402(t)-7 Added.....	<b>26594</b>	(a)(1)(iii) amended; (a)(1)(iv) removed; eff. 4-16-12 .....	8729
31.3406(g)-2 (h) and (i) added .....	<b>26601</b>	54.9815-2715 Added; eff. 4-16-12.....	8697
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31.6011(a)-4 (b)(4), (5) and (d) re- vised; (b)(6) added .....	<b>26602</b>	(b)(12) redesignated as (b)(13); new (b)(12) added.....	<b>72623</b>
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31.6302-0 Heading and introduc- tory text revised; amended .....	<b>77675</b>	300.10 Added .....	<b>21807</b>
31.6302-0T Removed .....	<b>77676</b>	300.11 Added .....	<b>21807</b>
31.6302-1 (e)(1)(iii)(C) and (n) re- vised; (e)(1)(iii)(E) added .....	<b>26602</b>	300.12 Redesignated from 300.9 .....	<b>21807</b>
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31.6302-4 (b)(4), (5) and (e) re- vised; (b)(6) added .....	<b>26602</b>	300.13 Redesignated from 300.12 .....	<b>72623</b>
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41.6071(a)-1 (a) introductory text amended; (c) added .....	<b>43123</b>	Authority citation amended .....	10371
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41.6151(a)-1 Revised.....	<b>43123</b>	301.6110-1 (a) revised; (d) added .....	12205
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19.1 Corrected.....	<b>19908</b>	
19.454 (a) table and (e) table corrected.....	<b>19908</b>	
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25.164 Regulation at 76 FR 3511 confirmed.....	<b>52865</b>	1—399 (Ch. I) .....	<b>39315</b>
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404.1 (f) removed; (g) through (j) redesignated as new (f) through (i) .....	<b>66489</b>

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1910.141—1910.147 (Subpart J) Authority citation correctly revised .....	<b>80739</b>
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1910.177 (b) correctly amended; Appendix B correctly revised .....	<b>80739</b>
1910.217 (g)(1) correctly revised; (g)(2) correctly added .....	<b>80739</b>
1910.261 (e)(12)(i), (ii) and (iii) correctly revised.....	<b>80739</b>
1910.265 (e)(2)(iv) correctly revised.....	<b>80739</b>
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1910.440 (b)(4) correctly revised.....	<b>80740</b>
1910.1003 (d)(2)(iii) correctly revised; (d)(2)(v) correctly removed; (d)(2)(vi) correctly redesignated as new (d)(2)(v) .....	<b>80740</b>
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165.140 Removed .....	6958		165.T01-0708 Added (temporary)		<b>50669</b>
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165.155 Removed .....	6962		165.T01-0857 Added (temporary)		<b>58107</b>
165.158 Removed .....	6962		165.T01-0864 Removed.....		<b>41074</b>
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165.160 Added .....	<b>69617</b>		165.T01-0870 Added (temporary)		<b>61949</b>
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165.170 Removed.....	<b>69622</b>				
165.506 Table amended (tem- porary).....	<b>69636</b>				
165.779 Added .....	<b>49303</b>				
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165.T01-1125 Added; interim (temporary) .....	1022	165.T08-040 Added (temporary) .....	6015
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165.T05-0760 Added (temporary) .....	<b>51257</b>	165.T08-1087 Added (temporary) .....	<b>77903</b>
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165.T07-0001 Added (temporary) .....	<b>54705</b>	165.T09-0717 Added (temporary) .....	<b>46628</b>
165.T07-0068 Added (temporary) .....	11389	165.T09-0718 Added (temporary) .....	<b>51887</b>
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165.T09-1161 Added (temporary) .....	2019	334.748 Added .....	<b>75457</b>
165.T11-0198 Added (temporary) .....	<b>38977</b>	334.750 Removed.....	<b>75458</b>
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1.550 Undesignated center heading and section revised; Note and authority citation removed.....	<b>51892</b>	17.73 Added .....	<b>5189</b>
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1.561 Added.....	<b>51895</b>	20.706 Revised .....	<b>52575</b>
1.562 Added.....	<b>51895</b>	20 Appendix A amended .....	<b>52575</b>
2.6 (e)(10) and (g) authority citation revised; (g)(3) added .....	<b>51901</b>	21 Technical correction.....	<b>49669</b>
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4 Technical correction .....	<b>2910</b>	Regulation at 76 FR 45704 confirmed .....	<b>1872</b>
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17.36 (a)(3), (b)(3) and (6) amended.....	<b>52274</b>		
17.38 (a)(1)(xiv) redesignated as (a)(1)(xv); new (a)(1)(xiv) added; authority citation revised .....	<b>78571</b>		

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52.2220 (c) table amended .....	6018, 11748
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52.2222 (d) removed .....	11748
52.2232 Added .....	<b>55775</b>

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52.2270 (c) table amended.....	<b>44275, 67603, 70360, 71266</b>	55.14 (d)(22) and (e)(22) added; (e) introductory text revised.....	<b>43187</b>
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(c) table and (e) table amended .....	<b>81392</b>	58.10 (a)(7) added.....	<b>54341</b>
(c) table and (e) table correctly amended.....	2643	58.13 (e) added.....	<b>54341</b>
52.2273 (g) added.....	<b>71267</b>	58 Appendices D and E amended .....	<b>54342</b>
52.2283 (b), (c) and (d) added .....	<b>48375</b>	59.107 Amended .....	<b>49672</b>
52.2284 Existing text designated as (a); (b) and (c) added.....	<b>48376</b>	59.210 Amended .....	<b>49672</b>
52.2320 (c)(69) added.....	<b>41717</b>	59.409 (a) amended .....	<b>49672</b>
52.2355 Added .....	<b>43905</b>	59.512 Amended .....	<b>49672</b>
52.2370 (c) table, (d) table and (e) table amended .....	<b>42566</b>	60.4 (a) amended .....	<b>49672</b>
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(c) table and (e) table amended .....	3930, 5402	60.40—60.46 (Subpart D) Revised .....	9447
52.2425 Heading revised; (e) added .....	<b>58120</b>	60.40 (e) revised .....	9447
52.2428 (f) and (g) added .....	<b>58120</b>	60.41 Amended .....	9447
(h) added.....	11741	60.42 (a) introductory text revised; (d) and (e) added .....	9447
52.2430 Added .....	1414	60.45 (a), (b) introductory text, (1) through (5), (6) introductory text, (7)(i)(A), (B), (C) and (ii)(B) revised; (b)(8) added .....	9447
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52.2440 Added .....	<b>48376</b>	60.40Da (b)(1) and (e) revised .....	9448
52.2441 Added .....	<b>48376</b>	60.41Da Amended.....	9448
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52.2527 Added .....	<b>55544</b>	60.48Da (a) through (g), (i), (k)(1)(i), (2)(i), (iv), (m), (n), (p)(5), (7) and (8) revised; (l) removed; (r) and (s) added.....	9454
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52.2540 Added .....	<b>48377</b>		
52.2541 Added .....	<b>48377</b>		
52.2587 (c) and (d) added.....	<b>48377</b>		
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60.49Da (a)(1), (2), (3) introductory text, (ii), (iii)(B), (b) introductory text, (2), (e), (k) introductory text, (3), (l), (t), (u)(1)(iii) and (v)(4) revised; (a)(4) added; (p), (q) and (r) removed .....	9456	63.99 (a)(29)(i) table revised.....	11391
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60.52Da (a) removed.....	9459	63.782 Amended.....	<b>72069</b>
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60.41b Amended.....	9459	63.785 (e) added.....	<b>72069</b>
60.43b (f) revised.....	9459	63.786 (e) added.....	<b>72069</b>
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60.41c Amended .....	9461	63.802 (a)(4), (b)(4) and (c) added .....	<b>72072</b>
60.42c (c)(1), (3), (d), (e)(1)(ii), (h) introductory text and (3) revised; (h)(4) added .....	9462	63.803 (h) revised.....	<b>72073</b>
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60.45c (c)(14) and (d) revised .....	9463	63.805 (a) redesignated as (a)(1); (a)(2) added .....	<b>72073</b>
60.47c (a) introductory text, (1)(i), (ii), (iii), (2)(ii) and (f) revised; (g) removed.....	9463	63.806 (b)(4) and (k) added; (e)(4) removed .....	<b>72074</b>
60.4101—60.4176 (Subpart HHHH) Removed .....	9463	63.807 (c) introductory text and (3) revised; (d) amended .....	<b>72074</b>
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62.10 Table amended.....	<b>49673</b>	63.1541 Revised .....	<b>70852</b>
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62.2370 Revised .....	<b>80780</b>	63.1543 Revised .....	<b>70853</b>
62.12150 (c) added.....	3391	63.1544 Revised .....	<b>70853</b>
62.12151 Revised.....	3391	63.1545 Revised .....	<b>70854</b>
62.12152 (c) added.....	3391	63.1546 Revised .....	<b>70854</b>
63 Policy statement .....	<b>42052</b>	63.1547 Revised .....	<b>70855</b>
63.13 (a) amended.....	<b>49673</b>	63.1548 Revised .....	<b>70857</b>
63.14 (p)(2) revised.....	580	63.1549 Revised .....	<b>70857</b>
(b)(19), (20), (22), (23) and (69) through (72) added; (i)(1) revised .....	9463	63.1550 Revised .....	<b>70858</b>
		63.1551 Added .....	<b>70858</b>
		63.1541—63.1550 (Subpart TTT) Table 1 revised .....	<b>70858</b>
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		(a)(1)(iv) and (2) revised.....	<b>57919</b>
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63.11508 Regulation at 76 FR 35751 withdrawn .....	<b>57913</b>	78.12 (a) amended.....	<b>48379</b>
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63.11509 Regulation at 76 FR 35751 withdrawn .....	<b>57913</b>	80.45 (c)(1)(iii)(C) added; (f)(1)(i) and (ii) revised.....	<b>44443</b>
(a)(4), (b) introductory text and (c)(3) through (6) revised; (b)(3) added.....	<b>57921</b>	80.46 (b)(2) and (h)(1)(iii) added .....	<b>65385</b>
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70.2 Amended.....	<b>43507</b>	80.1449 (a) introductory text revised .....	1356
70 Appendix A amended .....	<b>77703</b>	80.1450 (d)(1), (2) and (3) revised .....	1356
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72 Authority citation revised.....	<b>48378</b>	80.1460 (b)(6) added .....	1357
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		Table amended; table added .....	9540
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81.350 Table added.....	<b>72118</b>	(m) revised .....	<b>57378</b>
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81.355 Table added.....	<b>72119</b>	86.1867–12 (a)(1)(i), (ii), (3)(iv)(F), (vi), (4), (b)(2) and (e)(4)(ii) revised; (a)(1)(iii)(A) and (3)(iv)(A) removed.....	<b>39523</b>
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86.1818–12 (b)(3) added; (c)(1) and (d) revised .....	<b>39521</b>		

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635.23 (a)(4) and (d) revised.....	<b>74009</b>	(a)(1) revised ..... <b>81848</b>
635.24 Regulation at 76 FR 49380 withdrawn in part .....	<b>70064</b>	648.26 (a) revised ..... <b>68657</b>
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660.25 (b)(3)(iv)(D) removed; (b)(1)(iii), (v), (3)(i), (iv)(A)(1), (2), (C)(4), (5), (v), (vii), (4)(ii)(B), (iv)(A), (C), (v)(C), (D), (vi)(B), (vii) introductory text, (F), (viii), (ix) and (f) revised; (b)(4)(iv)(D) and (6) added.....	<b>74734</b>	660.220 Revised .....	<b>74746</b>
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58089-58378 .....	20	78093-78464 .....	16
58379-58714 .....	21	78465-78804 .....	19
58715-59002 .....	22	78805-79024 .....	20
59003-59236 .....	23	79025-79528 .....	21
59237-59500 .....	26	79529-80190 .....	22
59501-59882 .....	27	80191-80724 .....	23
59883-60356 .....	28	80725-81358 .....	27
60357-60700 .....	29	81359-81786 .....	28
60701-61032 .....	30	81787-82074 .....	29
61033-61248 .....	Oct. 3	82075-82420 .....	30
61249-61554 .....	4		
61555-61932 .....	5		
61933-62280 .....	6		
62281-62596 .....	7		
62597-63148 .....	11		
63149-63536 .....	12		
63537-63816 .....	13		
63817-64000 .....	14		
64001-64228 .....	17		
64229-64780 .....	18		
64781-65094 .....	19		
65095-65356 .....	20		
65357-65608 .....	21		
65609-65926 .....	24		
65927-66168 .....	25		
66169-66600 .....	26		
66601-66848 .....	27		
66849-67036 .....	28		
67037-67314 .....	31		
67315-67580 .....	Nov. 1		
67581-68056 .....	2	1-212 .....	Jan. 3
68057-68296 .....	3	213-418 .....	4
68297-68624 .....	4	419-728 .....	5
68625-69082 .....	7	729-1008 .....	6
69083-69600 .....	8	1009-1386 .....	9
69601-70036 .....	9	1387-1590 .....	10
70037-70320 .....	10	1591-1856 .....	11
70321-70634 .....	14	1857-2010 .....	12
70635-70864 .....	15	2011-2224 .....	13
70865-71240 .....	16	2225-2434 .....	17
71241-71448 .....	17	2435-2612 .....	18
71449-71864 .....	18	2613-2904 .....	19
71865-72080 .....	21	2905-3068 .....	20
72081-72300 .....	22	3069-3366 .....	23
72301-72612 .....	23	3367-3558 .....	24
72613-72820 .....	25	3559-3918 .....	25
72821-73474 .....	28	3919-4202 .....	26
73475-73992 .....	29	4203-4456 .....	27
73993-74624 .....	30	4457-4642 .....	30
74625-75426 .....	Dec. 1	4643-4884 .....	31
75427-75770 .....	2	4885-5154 .....	Feb. 1
75771-76020 .....	5	5155-5372 .....	2
76021-76292 .....	6	5373-5680 .....	3
76293-76600 .....	7	5681-5986 .....	6
76601-76872 .....	8	5987-6462 .....	7
76873-77106 .....	9	6463-6662 .....	8
77107-77362 .....	12	6663-6940 .....	9
77363-77668 .....	13	6941-7516 .....	10
		7517-8088 .....	13
		8089-8716 .....	14
		8717-9162 .....	15
		9163-9514 .....	16
		9515-9836 .....	17
		9837-10350 .....	21
		10351-10648 .....	22
		10649-10938 .....	23
		10939-11382 .....	24
		11383-11736 .....	27
		11737-12156 .....	28
		12157-12436 .....	29